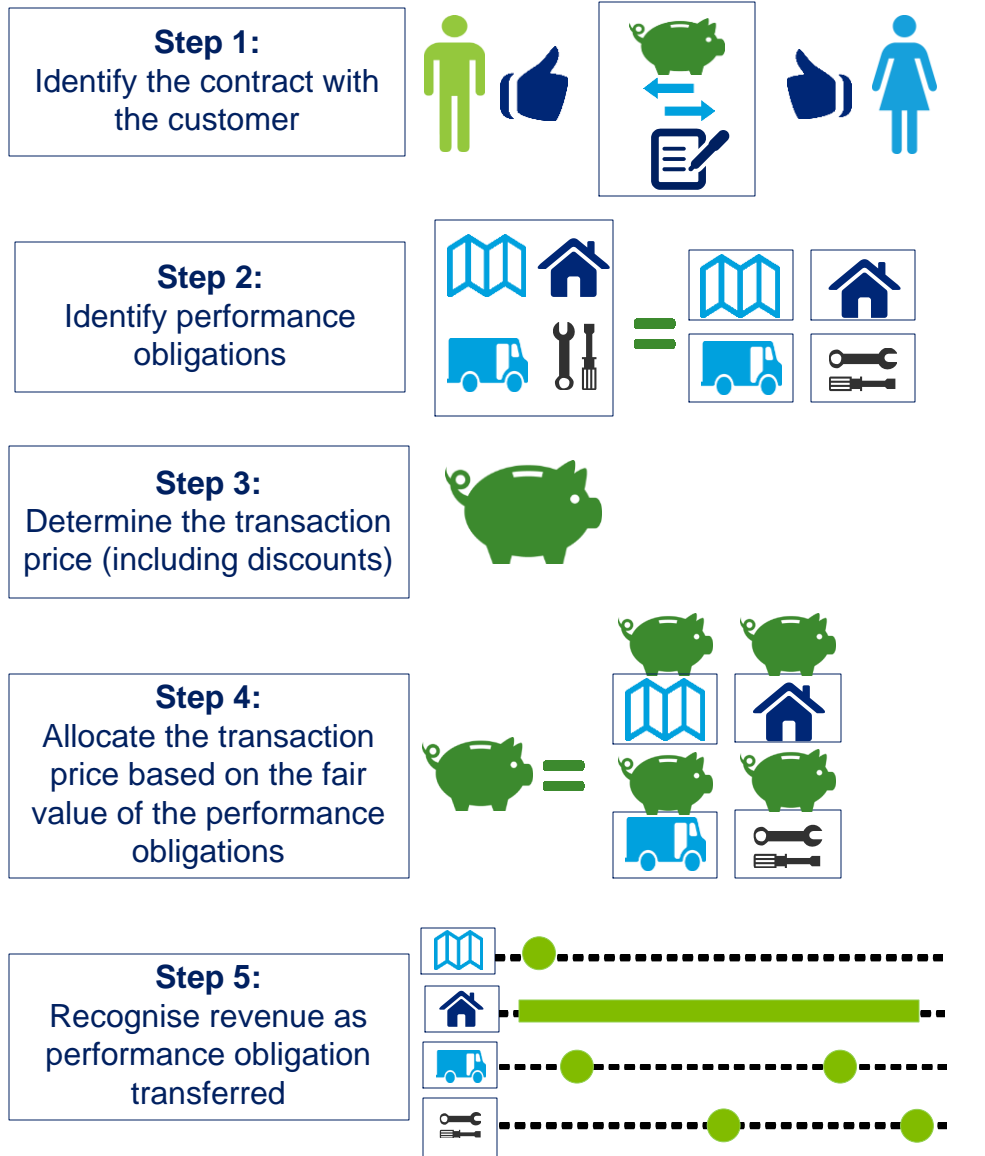
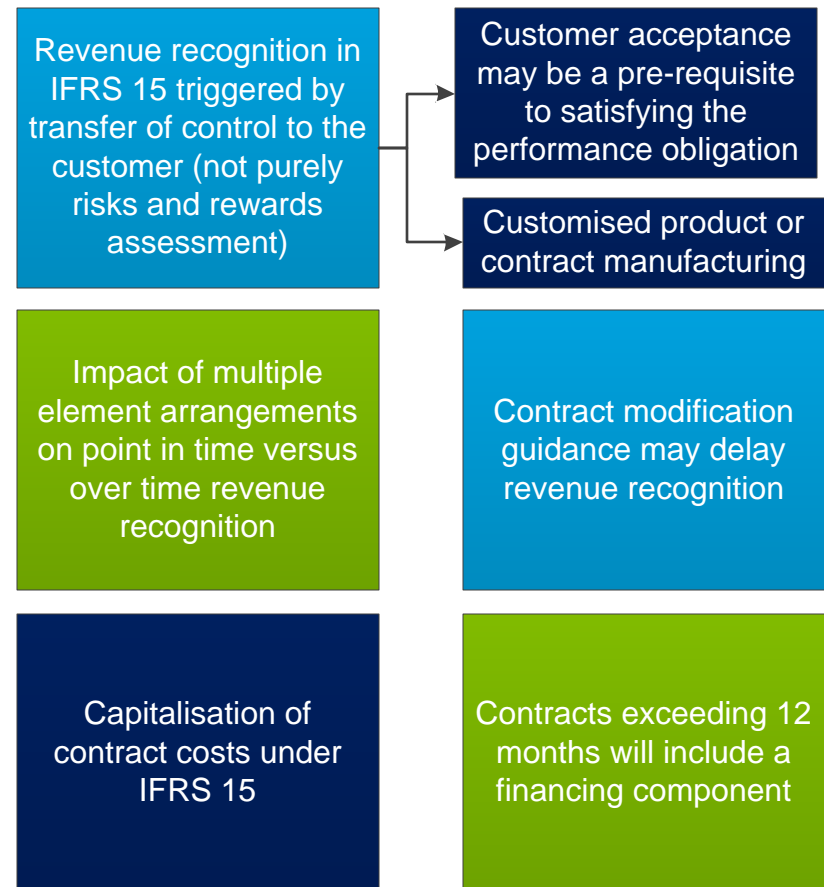


A synopsis of IFRS 15



Potential impacts for the manufacturing sector



IFRS 15 Revenue from Contracts with Customers
Effective date: 1 January 2017